



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:18 a.m. on Tuesday, January 18, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Janet J. Henning was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on January 12, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Krivohlavek moved to approve the agenda as presented, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve the minutes of the January 4, 2022 meeting as presented, seconded by Kohout. Voting aye were Hardenburger, Karpisek and Kohout, Krivohlavek abstained without conflict, nays none, motion carried.

Kohout moved to open a Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Hardenburger, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

County Treasurer Debbie Spanyers presented for approval an exemption application from Sacred Heart Church for a 2007 Toyota Avalon. This exemption is a renewal used strictly for religious purposes.

Kohout moved to close the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kohout moved to approve the vehicle exemption for Sacred Heart Church, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:26 a.m. The next regular meeting will be on February 1, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on January 4, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:25 a.m. on Tuesday, February 1, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Phil Hardenburger was absent.

Notice of said meeting was posted in the County Clerk’s office, on the Saline County Website, and published in all three county newspapers on January 26, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Henning moved to approve the agenda with the deletion of the Minor Subdivision for Bob Kasl, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve the minutes of the January 18, 2022 meeting as presented, seconded by Kohout. Voting aye were Karpisek, Kohout and Krivohlavek, abstain with conflict Henning, nays none, motion carried.

County Assessor Brandi Kelly presented for approval Tax List Correction #2022-01, for Marcia K. Ludlow (etal) and Barbara Berkness. This correction is a result of the wrong address on a building permit presented to the Assessor’s office. Henning moved to approve, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, nays none, motion carried.

Kelly presented for approval Tax List Correction #2022-02, for Shawn J. and Barbara A. Kleine. This correction is a result of the wrong address on a building permit presented to the Assessor’s office. Krivohlavek moved to approve, seconded by Henning. Voting aye were Kohout, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Henning moved to open the hearing for vehicle exemptions, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

County Treasurer Debbie Spanyers presented an application from Doane University for Exemption of their motor vehicle fleet, noting this application would fall under the educational exempt category.

Krivohlavek moved to close the hearing for vehicle exemptions, seconded by Henning. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the Application for Exemption from Doane University, seconded by Henning. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:35 a.m. The next regular meeting will be on February 15, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk	Janet J. Henning
Russ Karpisek, Chairperson	Stephanie A. Krivohlavek
Phil Hardenburger, Vice Chairperson	Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on January 18, 2022 were approved as presented.

Anita K. Bartels, County Clerk	Janet J. Henning
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# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:25 a.m. on Tuesday, February 15, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Phil Hardenburger was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on February 9, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Krivohlavek moved to approve the agenda, seconded by Henning. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve the minutes of the February 1, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Henning and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented a letter of recommendation and waiver for the Assessor to review Permissive Exemptions. Krivohlavek moved to approve, seconded by Kohout. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Kelly presented Tax List Correction #2022-03 for Lori A. Lynch. The correction is a result of a clerical error. Kohout moved to approve, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, nays none, motion carried.

Kelly presented Tax List Correction #2022-04 for Lori A. Lynch. The correction is a result of a clerical error. Krivohlavek moved to approve, seconded by Henning. Voting aye were Henning, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next regular meeting will be on March 1, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on February 1, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, March 1, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Phil Hardenburger was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on February 23, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Henning moved to approve the agenda, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve the minutes of the February 15, 2022 meeting as presented, seconded by Kohout. Voting aye were Karpisek, Kohout, Henning and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly requested approval of the 2022 Protest Hearing dates: Thursday July 7 (full day); Tuesday July 12 (full day); Thursday July 14 (full day); Tuesday July 19 (afternoon only); and Thursday July 21 (finalization day). Kohout moved to approve, seconded by Henning. Voting aye were Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to open the Public Hearing for vehicle exemptions, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek and Henning, nays none, motion carried.

County Treasurer Deb Spanyers presented an Application for Exemption submitted by McIntosh Ministries for a 2016 Ford Edge.

Krivohlavek moved to close the Public Hearing for vehicle exemptions, seconded by Henning. Voting aye were Karpisek, Krivohlavek, Kohout and Henning, nays none, motion carried.

Kohout moved to approve the Application for Vehicle Exemption submitted by McIntosh Ministries, seconded by Krivohlavek. Voting aye none, nays Krivohlavek, Karpisek and Kohout, abstaining without conflict Henning. Motion failed.

There being no further business to come before the Board, the meeting was adjourned at 9:43 a.m. The next regular meeting will be on March 15, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on February 15, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek





# Saline Board of Equalization Minutes



Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, March 15, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Stephanie A. Krivohlavek, Phil Hardenburger and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on March 9, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the March 1, 2022 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Henning, Karpisek and Kohout, abstain without conflict was Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2022-05, Martin Leasing Corporation. Kohout moved to approve, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to open the Public Hearing for vehicle exemptions, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Treasurer Deb Spanyers presented an Application for Exemption submitted by the Schoenstatt Sisters of Mary for a 2009 Toyota Corolla, stating the vehicle is used exclusively for religious purposes.

Henning moved to close the Public Hearing for vehicle exemptions, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to approve the Application for Vehicle Exemption submitted by the Schoenstatt Sisters of Mary, seconded by Hardenburger. Voting aye Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next regular meeting will be on March 29, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on March 1, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, March 29, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Stephanie A. Krivohlavek, Marvin A. Kohout, Phil Hardenburger and Janet J. Henning, Commissioners, County Clerk Anita K. Bartels and Deputy County Clerk Jennifer Hermsmeier.

Notice of said meeting was posted in the County Clerk’s office, on the Saline County Website, and published in all three county newspapers on March 23, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Henning moved to approve the agenda, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kohout moved to approve the minutes of the March 15, 2022 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Henning, Karpisek Hardenburger and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next regular meeting will be on April 12, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk	Janet J. Henning
Russ Karpisek, Chairperson	Stephanie A. Krivohlavek
Phil Hardenburger, Vice Chairperson	Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on March 15, 2022 were approved as presented.

Anita K. Bartels, County Clerk	Janet J. Henning
Russ Karpisek, Chairperson	Stephanie A. Krivohlavek
Phil Hardenburger, Vice Chairperson	Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, April 12, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Stephanie A. Krivohlavek, Phil Hardenburger and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on April 6, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Henning moved to approve the agenda, seconded by Kohout. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Kohout moved to approve the minutes of the March 29, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Assessor Brandi Kelly presented Personal Property imposed penalty appeals for PP2022-01 thru PP2022-09. These protests were submitted by James Frew to protest the penalty incurred for untimely filing of Personal Property forms. Frew explained the property was part of his deceased brother's estate. The estate was not finalized by the filing deadline of May 1, 2021. Since he did not own the property before May 1, 2021, he did not sign the personal property tax forms. Hardenburger moved to waive the penalty, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to open a Public Hearing for vehicle exemptions, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

County Treasurer Debbie Spanyers presented an Application for Exemption from Friend Christian Assembly for a 2001 Bluebird bus, used to transport church members to activities.

Spanyers presented an Application for Exemption from Schoenstatt Sisters of Mary for a 2016 Ford Escape, used for religious purposes.

Henning moved to close the Public Hearing for vehicle exemptions, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve the vehicle exemption application from Friend Christian Assembly for their 2001 Bluebird bus, seconded by Kohout. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the vehicle exemption application from Schoenstatt Sisters of Mary for their 2016 Ford Escape, seconded by Henning. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:42 a.m. The next regular meeting will be on April 26, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on March 29, 2022 were approved as presented.



# Saline Board of Equalization Minutes



Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, April 26, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Stephanie A. Krivohlavek, Phil Hardenburger and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on April 20, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Henning moved to approve the agenda, seconded by Hardenburger. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve the minutes of the April 12, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek Kohout and Krivohlavek, nays none, motion carried.

Under correspondence, Bartels reported receiving a letter for Assessor Brandi Kelly, appointing Daryl Clark as representative for the Assessor's office to speak and sign for the Saline County Assessor's office at the April 26, 2022 Board of Equalization meeting.

Daryl Clark presented Tax List Corrections 2022-06 through 2022-14, These tax list corrections are a result of the Board of Equalization waiving the penalty amounts on the 2021 Personal Property Returns, PP2022-01 thru PP2022-09. Kohout moved to approve, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Henning moved to open a Public Hearing for vehicle exemptions, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

County Treasurer Debbie Spanyers presented an Application for Exemption from Friend Christian Assembly for a 2012 Elkhart Coach Bus, used to transport church members to activities.

Henning moved to close the Public Hearing for vehicle exemptions, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, none, motion carried.

Krivohlavek moved to approve the vehicle exemption application from Friend Christian Assembly for their 2012 Elkhart Coach Bus, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next regular meeting will be on May 9, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on April 12, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Monday, May 9, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Stephanie A. Krivohlavek was absent.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on May 4, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Kohout moved to approve the agenda, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve the minutes of the April 26, 2022 meeting as presented, seconded by Kohout. Voting aye were Henning, Karpisek, Kohout and Hardenburger, nays none, motion carried.

County Assessor Brandi Kelley presented Tax List Correction #2022-16 for Ronald Bruder correcting the 2021 Homestead Exemption on the tax roll. Henning moved to approve, seconded Kohout. Voting aye were Karpisek, Kohout, Hardenburger and Henning, nays none, motion carried.

Kelly presented Tax List Correction #2022-15 for James A. Daniels correcting the 2021 Homestead Exemption on the tax roll. Hardenburger moved to approve, seconded by Henning. Voting aye were Kohout, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly presented Homestead Exemption Protest HS #2022-01 for David L. and Kathy J. Ramer, requesting approval to resubmit disability form to his physician. Kohout moved to approve, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next regular meeting will be on May 24, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber, NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on April 26, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, May 24, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office, on the Saline County Website, and published in all three county newspapers on May 18, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Hardenburger moved to approve the minutes of the May 9, 2022 meeting as presented, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek and Kohout, abstain without conflict Krivohlavek, nays none, motion carried.

Under Correspondence Bartels reported receiving a May 16, 2022 letter from County Assessor Brandi Kelly, stating the 2022 Notice of Valuation Changes will be mailed on May 31, 2022 and the final day for filing a valuation protest is June 30, 2022; a notice from the Nebraska Tax Equalization and Review Commission (TERC) as part of its statewide equalization proceedings, finds the levels for real property in Saline County for tax year 2022 meet the requirements of law and notices from the Nebraska Tax Equalization and Review Commission (TERC) that appeals have been filed by PBS Aircraft Co.

Kelly presented for approval a 2022 Permissive Exemption Application submitted by the Friend Historical Society, Parcel 760029164 (partial exemption) and Parcel 760029156 (partial exemption). Krivohlavek moved to approve, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Kelly presented for approval Tax List Correction #2022-17, removing personal property for Fred Prokop. Henning moved to approve, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented for approval Tax List Correction #2022-18, removing personal property for Fred Prokop. Kohout moved to approve, seconded by Henning. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:36 a.m. The next regular meeting will be on June 7, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on May 9, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, June 7, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on June 1, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve the minutes of the May 24, 2022 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Under Correspondence Bartels reported receiving a 2022 Notice of Valuation Change for 4 parcels owned by Saline County and a letter from the Nebraska Tax Equalization and Review Commission indicating a new hearing date of September 7, 2022 at 1:00 pm on ten (10) properties for PBS Aircraft Co. Inc., Appellant.

County Assessor Brandi Kelly, presented a 3-Year Plan of Assessment for approval. Kohout moved to approve, seconded by Henning. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented for approval a list of 52, 2022 Change of Valuation Notices for approval. Kohout moved to approve, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly presented Tax List Correction 2022-19 for Dean E. and Mary Jane Zimmerman. Krivohlavek moved to approve, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:33 a.m. The next regular meeting will be on June 21, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on May 24, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



**SALINE COUNTY BOARD OF EQUALIZATION**

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, June 21, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on June 15, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve the minutes of the June 7, 2022 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Resolution #2022-24, approving Saline County Assessor Brandi Kelly, Saline County Clerk/Lister Daryl Clark and Darrel Stanard of Stanard Appraisal Service, Inc. as agents for the TERC matters, seconded by Krivohlavek. Voting aye Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented for approval a list of four (4), 2022 Change of Valuation Notices for approval. Henning moved to approve, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next regular meeting will be on July 5, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on June 7, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, July 5, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels. Commissioner Stephanie A. Krivohlavek was absent.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on June 29, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Kohout moved to approve the agenda, seconded by Henning. Voting aye were Henning, Karpisek, Kohout and Hardenburger, nays none, motion carried.

Kohout moved to approve the minutes of the June 21, 2022 meeting as presented, seconded by Henning. Voting aye were Karpisek, Kohout, Hardenburger and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented Personal Property Appeal PP2022-10 filed by Orscheln Farm & Home. Kelly explained the annual personal property report was received by the due date, but in Hastings, Adams County, Nebraska instead of Saline County. The appeal is only to have the late penalty in the amount of \$264.64 waived. Kelly recommended to waive the penalty. Hardenburger moved to waive the penalty of \$264.64, seconded by Henning. Voting aye were Kohout, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly reported her office has been working with the County Attorney in preparation of the 2020 TERC cases. She expressed concern whether the documentation received from TERC was complete, since some numbered pages appear to be missing. Verification of the information has been requested, however to meet the necessary deadlines, Kelly informed the board an extension to the September 7, 2022 hearing date may need to be requested and/or depositions taken.

There being no further business to come before the Board, the meeting was adjourned at 9:32 a.m. The next regular meeting will be on July 19, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on June 21, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, July 19, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on July 13, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Hardenburger moved to approve the minutes of the July 5, 2022 meeting as presented, seconded by Kohout. Voting aye were Hardenburger, Henning, Karpisek and Kohout, abstain without conflict was Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction #2022-20 Orscheln Farm & Home, removing the penalty of \$264.64. Kohout moved to approve, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Kelly presented for approval the tax exempt application submitted from Betel Worship Center, property is used to worship and teach the word of God. Henning moved to approve, seconded by Kohout. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented for approval a Statement of Reaffirmation of Tax Exemption submitted by Heartland Church Network. Kelly recommended to deny the tax exemption because the property has been purchased by an individual. Henning moved to deny the tax exemption for Heartland Church Network, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly presented for approval a 2022 Change of Value Notices for Betel Worship Center (Dorchester Village – Pt Lots 1003-1004) and Kent Rinne (Friend City-OT Lot 209). Kohout moved to approve, seconded by Henning. Voting aye were Henning, Hardenburger, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Kelly reported the TERC hearings have been continued to November 17, 2022.

At 9:34 a.m. Karpisek announced the Board would recess until 1:00 p.m.

At 1:05 p.m. Karpisek announced the Board would reconvene to finalize and place on record the 2022 Protest Hearings.

The Oath was taken by County Assessor Kelly and she presented the following information:

TO: Saline County Board of Equalization

The following is a listing of all documentation that is to be included as part of the record for each real estate protest present during the Board of Equalization hearings on July 7, 12, 14, 19, 21 and any hearings, otherwise, scheduled in 2022.

1. On May 31, notices of valuation change were mailed to each record owner of real property, who had been assessed at a value different than in the prior year. The notices:
  - a. sent by first-class mail and addressed to the owner of record (as of May 20<sup>th</sup>), at the owner's last-known address
  - b. described the legal description of the property
  - c. stated prior and current valuation
  - d. noted the date of convening of the Board of Equalization
  - e. noted the dates for filing a protest
  - f. gave the reason for the valuation change
  - g. indicated the parcel identification number for the property



# Saline Board of Equalization Minutes



2. Copies of the 2022 statistical measures, as determined by the Tax Equalization and Review Commission, were e-mailed to The Crete News, The Friend Sentinel and the Wilber Republican for the May 25th publication. The statistical measures are also posted on the bulletin board in the Assessor's office.
3. The "2022" Opinion of the Property Tax Administrator. Within this report are the qualified sales statistical reports for residential, commercial and agricultural sales. The opinion of the Property Tax Administrator as to the quality of assessment in Saline County.
4. The findings of Nebraska Tax Equalization and Review Commission (TERC). Showing that TERC finds that the levels of values for real property in Saline County for tax year 2022 meet the requirements of law.
5. The original record card is presented with each protest for reference by the County Board of Equalization as well as other interested parties.
6. A copy of the Assessment Action Report of Saline County is enclosed as part of the record
7. A copy of the Real Property Valuation Methodology Report.
8. **Residential:**  
In order to be in compliance with the State of Nebraska's required level of value:  
Blue River Lodge Cabins: Completed review of all residential properties  
Crete City: Increased the improvements/buildings +7%  
DeWitt Village: Increased the improvements/buildings +33%  
Dorchester Village: Completed review of all residential properties  
Friend City: Increased the improvements/buildings +3%  
Swanton Village: Increased the improvements/buildings +6%  
Tobias Village: Increased the improvements/buildings +6%  
Western Village: Decreased the improvements/buildings -10%  
Wilber City: Increased the improvements/buildings +10%  
  
**Commercial:**  
DeWitt, Swanton, Western and Tobias Villages: Completed review of all commercial properties  
  
**Agland:**  
Changed land values by classification and sales used the sale dates of 10/1/2018 through 9/30/2021.
9. Saline County 2019 soil conversion spreadsheet of soil symbols to land capability groupings. Agland sales considered to be arms-length transactions by the Nebraska Property Assessment Division used to measure Saline County level of value. The 2009 and 2015 conversion spreadsheets will be available for previous years. 1996 conversion book will also be available for previous years.
10. The policies and procedures of the Saline County Assessor's Office.
11. Sales used in the three (3) different areas of agland will be presented along with a map showing the locations. A map showing the location of the acreages and also values used for these areas.



# Saline Board of Equalization Minutes



All real estate records, maintained by the Saline County Assessor's office, are based upon regulations as found in Title 350. The Marshall Swift Valuation Service is used for all residential and commercial pricing. The Nebraska Assessor's Reference Manual is used as a handbook to ensure the equalization is achieved throughout the county. Directives, as provided from the Property Tax Administrator, are followed to ensure that the assessment practices in Saline County are uniform and proportionate. Our office closely adheres to the written procedures and rules.

The office lists complete all residential, rural residential pickup work. The commercial permits and pick up work are completed by Stanard Appraisal, Inc. Agricultural, commercial and residential sales reviews are completed by the assessor. Industrial permits and reappraisals in Saline County were completed by Stanard Appraisal, Inc.. Property is reviewed as deemed necessary to be in compliance with the statutes and to achieve equalization within our county. It is our constant goal that everyone be treated fairly.

Witness my hand and official seal, which I have adopted for my office, this 7th day of July, 2022.

*July 7, 2022*

*Brandi Kelly*

\_\_\_\_\_  
Date

\_\_\_\_\_  
Brandi Kelly  
Saline County Assessor

On Thursday, July 7, 2022 at 8:30 a.m. the Protest Hearings were called to order by Chairperson, Russ Karpisek. Present were Karpisek, Phil Hardenburger, Marvin A. Kohout and Janet J. Henning, Commissioners and County Clerk Anita K. Bartels. Also present were County Assessor Brandi Kelly, Deputy Assessor Sharon Jelinek and Lister Daryl Clark. Commissioner Stephanie A. Krivohlavek was absent.

Protests #2022-13, 15, 16, 17, 18 and 19 Taxpayers present and Oath taken.

At 9:50 a.m. Karpisek announced the Board would recess.

At 10:30 a.m. Karpisek announced the Board would reconvene.

Protests #2022-01, 03, 04, 06, 07, 08, 12, 14 and 20 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 11:15 a.m. The next meeting will be on July 14, 2022 at 8:30 a.m., in the Saline County Commissioners' Room, Court House, Wilber, NE.

On Thursday, July 14, 2022 at 8:35 a.m. Karpisek reconvened the Board of Equalization. Present were Henning, Hardenburger, Kohout, Krivohlavek and Karpisek, Commissioners, Deputy County Clerk Jennifer Hermsmeier, County Assessor Brandi Kelly, Deputy County Assessor Sharon Jelinek, Lister Daryl Clark and Darrel Stanard, Stanard Appraisal Services.

Protests #2022-05, 09, 10, 11, 22 and 23 Taxpayers present and Oath taken. Protest #2022-23 was via teleconference.

Protests #2022-02 and 21 were heard and reviewed.

There being no further business to come before the Board, the meeting was recessed at 10:43 a.m. The final Protest Hearing will be on July 19, 2022 at 1:00 p.m. in the Saline County Commissioners' Room, Court House, Wilber, NE,

At 1:05 p.m. on July 19, 2022, Karpisek reconvened the Protest Hearing to finalize the Property Valuation Protests. Present were Henning, Hardenburger, Krivohlavek, Karpisek, and Kohout Commissioners; County Clerk Anita



# Saline Board of Equalization Minutes



K. Bartels, Deputy County Clerk Jennifer Hermsmeier; County Assessor Brandi Kelly, Deputy County Assessor Sharon Jelinek and Lister Daryl Clark.

Krivohlavek moved to accept the testimony of the Assessor which indicates no change at this time. Valuation falls within the statutory range on Protests #2022-04, 07, 15, 16, 17, 19, 02, 11, 22, and 23. Motion was seconded by Kohout. Voting aye were Henning, Hardenburger, Kohout, Krivohlavek and Karpisek, nays none, motion carried.

Krivohlavek moved that after testimony and evidence presented of a recent appraisal or sale, lower the valuation of Protest #2022-05. Motion was seconded by Hardenburger. Voting aye were Kohout, Hardenburger, Krivohlavek, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved that after inspection and review to lower the value due to the condition of the property for Protests #2022-03, 08 and 13. Motion was seconded by Henning. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Krivohlavek moved that after review of the property to lower the value to equalize with other like property for Protests #2022-08 and 12. Motion was seconded by Hardenburger. Voting aye were Krivohlavek, Karpisek, Henning, Hardenburger and Kohout, nays none, motion carried.

Krivohlavek moved that after testimony and evidence presented to lower the valuation and stay within the parameters required by the State of Nebraska for Protest #2022-13. Motion was seconded by Henning. Voting aye were Kohout, Krivohlavek, Karpisek, Henning and Hardenburger, nays none, motion carried.

Krivohlavek moved to raise the valuation after receiving information at the protest hearing for Protest #2022-10. Motion was seconded by Henning. Voting aye were Henning, Krivohlavek, Karpisek, Hardenburger and Kohout, nays none, motion carried.

Krivohlavek moved that after review of the property to raise the value to equalize with other like property for Protests #2022-09, 10 and 18. Motion was seconded by Hardenburger. Voting aye were Kohout, Karpisek, Henning, Hardenburger and Krivohlavek, nays none, motion carried.

Krivohlavek moved to accept the recommendation of the Assessor which indicates no change because the protest was withdrawn by the taxpayer for Protests #2022-01, 06, 14 and 20. Motion was seconded by Kohout. Voting aye were Hardenburger, Krivohlavek, Kohout, Karpisek and Henning, nays none, motion carried.

Krivohlavek moved to dismiss Protest #2022-21 because the protest did not meet the filing deadline. Motion was seconded by Hardenburger. Voting aye were Hardenburger, Krivohlavek, Karpisek, Henning and Kohout, nays none, motion carried.

Krivohlavek moved to dismiss Protest #2022-21 because the protest requirements were not met. Motion was seconded by Henning. Voting aye were Karpisek, Krivohlavek, Kohout, Hardenburger and Henning, nays none, motion carried.

Karpisek thanked all involved for their work during the protest hearing process.

There being no further business to come before the Board, the meeting was adjourned at 2:23 p.m. The next regular meeting will be on August 2, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on July 5, 2022 were approved as presented.



# Saline Board of Equalization Minutes



Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout





SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, August 2, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on July 27, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Hardenburger moved to approve the minutes of the July 19, 2022 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented for final approval the 2022 Permissive Exemption Properties and Cemeteries. Henning moved to approve, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Treasurer Debbie Spanyers presented an Application for Exemption submitted by Doane University for two motor vehicles. A 2019 Ford Fusion Sedan and a 2019 Hyundai Sonata Sedan. These vehicles are used for academic purposes only, to transport students, faculty and University staff.

Henning moved to close the Public Hearing for Vehicle Exemptions, seconded by Kohout. Voting aye were Karpisek, Krivohlavek, Kohout, Henning and Hardenburger, nays none, motions carried.

Hardenburger moved to approve the Application for Exemption submitted by Doane University for the 2019 Ford Fusion and the 2019 Hyundai Sanota, seconded by Henning. Voting aye were Hardenburger, Karpisek, Henning, Krivohlavek and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:27 a.m. The next regular meeting will be on August 16, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on July 19, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek





# Saline Board of Equalization Minutes



Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, August 16, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on August 10, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Hardenburger moved to approve the minutes of the August 2, 2022 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next regular meeting will be on August 30, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on August 2, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, August 30, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Janet J. Henning, Phil Hardenburger, Stephanie A. Krivohlavek and Marvin A. Kohout, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on August 24, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Karpisek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the August 16, 2022 meeting as presented, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to open the public hearing for vehicle exemptions, seconded by Henning. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

County Treasurer Debbie Spanyers presented an Application for (4) Vehicle Exemptions from Crete Area Medical Center for a 2001 GMC Van, 2012 Chevrolet pickup, 2015 Dodge SUV and a 2018 Ford van. These vehicles are used for support staff traveling between locations. Spanyers stated these vehicles are all renewals.

Henning moved to close the public hearing for vehicle exemptions, seconded by Kohout. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve the four (4) vehicle exemptions for Crete Area Medical Center, seconded by Henning. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:22 a.m. The next regular meeting will be on September 13, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on August 16, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning



# Saline Board of Equalization Minutes



Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, September 13, 2022 by Vice Chairperson Phil Hardenburger. Present were Hardenburger, Janet J. Henning, and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels. Commissioners Russ Karpisek and Marvin A. Kohout were absent.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on September 7, 2022, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to approve the minutes of the August 30, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Hardenburger, Henning and Krivohlavek, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 2022 Change of Valuations for approval. Krivohlavek moved to approve, seconded by Henning. Voting aye were Henning, Krivohlavek and Hardenburger, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:21 a.m. The next regular meeting will be on September 27, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on August 30, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, September 27, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Janet J. Henning, Marvin A. Kohout and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on September 21, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve the minutes of the September 13, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Henning, Krivohlavek and Hardenburger, abstaining without conflict were Karpisek and Kohout, nays none, motion carried.

County Assessor Brandi Kelly presented a list of 2022 Change of Valuations Notices for approval. Henning moved to approve, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next regular meeting will be on October 11, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on September 13, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout





# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, October 11, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Janet J. Henning, Marvin A. Kohout and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on October 5, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Krivohlavek moved to approve the agenda, seconded by Henning. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Henning moved to approve the minutes of the September 27, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:20 a.m. The next regular meeting will be on October 25, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on September 27, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

A special meeting of the Saline County Board of Equalization was called to order at 8:00 a.m. on Monday, October 17, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Marvin A. Kohout and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels. Commissioner Janet J. Henning was absent.

Notice of said meeting was posted in the County Clerk's office, Wilber Post Office and County City and Village offices.

Karpisek advised those present of the open meetings act posted at the back of the room.

Hardenburger moved to approve the agenda, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve Resolution #2022-57, to set the 2022 Tax Levies. Voting aye were Kohout, Hardenburger, Krivohlavek and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 8:10 a.m.

## ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:20 a.m. on Tuesday, October 25, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Janet J. Henning, Marvin A. Kohout and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on October 19, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Henning moved to approve the minutes of the October 11, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the October 17, 2022 Special Meeting to set the tax levies as presented, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek and Hardenburger, Abstain (Without Conflict) Henning, nays none, motion carried.

County Assessor Brandi Kelly presented for approval, five (5) valuation changes for properties purchased by exempt entities. Krivohlavek moved to approve, seconded by Hardenburger. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly gave an update on the scheduled dates and times for the TERC hearings.

There being no further business to come before the Board, the meeting was adjourned at 9:28 a.m. The next regular meeting will be on Monday, November 7, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on October 11, 2022 and October 17, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Monday, November 7, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Janet J. Henning, Marvin A. Kohout and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on November 2, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kohout moved to approve the minutes of the October 25, 2022 meeting as presented, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

County Assessor Brandi Kelly presented for approval, two (2) valuation changes for properties purchased by exempt entities. Henning moved to approve, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly gave an update on the TERC appeal filed by PBS Aircraft, including a recommendation of settlement agreement with PBS Aircraft, noting Daryl Stanard with Stanard Appraisals and County Attorney Tad Eickman were included in the settlement agreement process. Krivohlavek moved to approve the Assessor's recommendation, seconded by Hardenburger. Voting aye were Hardenburger, Henning, Kohout and Krivohlavek, nays Karpisek, motion carried.

Henning moved to open a hearing for vehicle exemptions, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

County Treasurer Debbie Spanyers presented for approval an Application for Exemption from Cornerstone Bible Church, for a carry-on 2012 utility trailer, noting this was a renewal application.

Henning moved to close the hearing for vehicle exemptions, seconded by Krivohlavek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Henning moved to approve the vehicle exemption for Cornerstone Bible Church, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:35 a.m. The next regular meeting will be on Tuesday, November 22, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on October 25, 2022 was approved as presented.





# Saline Board of Equalization Minutes



Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. Tuesday, November 22, 2022 by Vice Chairperson Phil Hardenburger. Present were Phil Hardenburger, Janet J. Henning, Marvin A. Kohout and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels. Commissioner Russ Karpisek was absent.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on November 16, 2022, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Krivohlavek moved to approve the minutes of the November 7, 2022 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Under Correspondence, Bartels reported receiving notice of two TERC hearings on March 10, 2023. The Countrywide Housing of DeWitt, LLC hearing will be at 2:00 PM and the Mary B. Moser hearing will be at 3:00 PM.

County Assessor Brandi Kelly presented for approval three Tax List Corrections for approval.

Kohout moved to approve Tax List Correction 2022-21 for Klasek Farms, Inc., seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve Tax List Correction 2022-22 for Craig & Stacy Lutjemeyer, seconded by Kohout. Voting aye were Henning, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Krivohlavek moved to approve Tax List Correction 2022-23 for Adam Wollenburg, seconded by Henning. Voting aye were Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:25 a.m. The next regular meeting will be on Tuesday, December 6, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on November 7, 2022 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek



# Saline Board of Equalization Minutes



Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. Tuesday, December 6, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Marvin A. Kohout and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels. Commissioner Janet J. Henning was absent.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on November 30, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Krivohlavek moved to approve the agenda, seconded by Kohout. Voting aye were Kohout, Krivohlavek, Hardenburger and Karpisek, nays none, motion carried.

Krivohlavek moved to approve the minutes of the November 22, 2022 meeting as presented, seconded by Hardenburger. Voting aye were Krivohlavek, Hardenburger, Karpisek and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:19 a.m. The next regular meeting will be on Tuesday, December 20, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on November 22, 2022 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout



# Saline Board of Equalization Minutes



## SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. Tuesday, December 20, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Phil Hardenburger, Marvin A. Kohout, Janet J. Henning and Stephanie A. Krivohlavek, Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk's office and published in all three county newspapers on December 14, 2022, in compliance with State Statutes.

Karpisek advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Kohout moved to approve the agenda, seconded by Krivohlavek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Krivohlavek moved to approve the minutes of the December 6, 2022 meeting as presented, seconded by Hardenburger. Voting aye were Hardenburger, Karpisek, Kohout and Krivohlavek, abstain without conflict Henning, nays none, motion carried.

Saline County Assessor Brandi Kelly presented Tax List Correction #2022-24, Lot 9, Block 18, Western Village, for Jerry L. Brueggemann, due to clerical error. Kohout moved to approve, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kelly presented Tax List Correction #2022-25, Lot 8, Block 18, Western Village, for Susan B. Lowe, due to clerical error. Hardenburger moved to approve, seconded by Kohout. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

Kelly presented Personal Property Tax List Correction #2022-26, The 1206 c/o Elayne Woods, due to clerical error. Henning moved to approve, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

At 9:30 a.m. Henning moved to open the Public Hearing for Vehicle Exemptions, seconded by Kohout. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Saline County Treasurer Deb Spanyers presented an Application for Exemption from Doane University for a 2013 Ford Transit Connect, stating the vehicle is used for educational purposes only, to transport faculty, staff and students.

At 9:32 a.m. Henning moved to close the Public Hearing for Vehicle Exemptions, seconded by Krivohlavek. Voting aye were Hardenburger, Henning, Karpisek, Kohout and Krivohlavek, nays none, motion carried.

Henning moved to approve the Application for Exemption from Doane University for 1 2013 Ford Transit Connect, seconded by Hardenburger. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:33 a.m. The next regular meeting will be on Tuesday, January 3, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

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I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on December 6, 2022 was approved as presented.





# Saline Board of Equalization Minutes



Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout